

Minutes of the 8 April 2013
Regular Meeting of the Yancey County Board of Commissioners
Held at 6:00 o'clock p.m. in the Yancey County Courtroom
Yancey County Courthouse, Burnsville, North Carolina

Present at the 8 April 2013 meeting of the Yancey County Board of Commissioners were, Vice-Chairman Jill Austin, Commissioner Jim Edwards, Commissioner Randy Ollis, and Commissioner Jeff Whitson, County Manager Nathan Bennett, Clerk to the Board Jason Robinson, County Planner Jamie McMahan, County Attorney Donny Laws, members of the media, and members of the general public. Chairman Johnny Riddle was not present for the meeting.

Call to Order and Approval of Agenda

Vice-Chairman Austin called the meeting to order and asked Commissioner Whitson to deliver the invocation. Commissioner Ollis then led everyone in the Pledge of Allegiance. Vice-Chairman Austin then asked for a motion to approve the agenda. Commissioner Ollis made a motion to approve the agenda and it was seconded by Commissioner Whitson. The vote to approve was unanimous. (Attachment A)

Public Comment

The first person to speak before the Board was Bill Mertz. Mr. Mertz spoke concerning a landslide in January at his property and if any money were made available through the Emergency Watershed Protection (EWP) program then Mr. Mertz would like to see the county seek other funding for the 25% match instead of the homeowners. The next person to speak before the Board was Tom Robinson who spoke about the impending unification of the North American continent and the secret meetings that were taking place to achieve that goal. The final person to speak before the Board was Anthony Robinson who spoke about the elitists and spin doctors wanting everyone to believe the opposite of what was true. He thought that the author of the book *1984* was part of that conspiracy and painted an accurate picture of the future.

Consent Agenda

The Board next moved to the consent agenda portion of the agenda. On the consent agenda for April were the approval of the March 11th regular meeting, the March 4th special meeting, and the March 14th special meeting. Also on the consent agenda was the reappointment to the Tar Heel Legislature Delegate of Maryallen Estes and Daphne Griggs as the alternate (Attachment B). The consent agenda also contained the appointment of Kevin McGraw of Hickory Springs to the Workforce Development Board. Also on the consent agenda for April were the performance review document for the Community Development Block Grant scattered site and senior center projects. (Attachment C) The consent agenda also contained the audit contract with Dixon Hughes Goodman for the 2012-2013 fiscal year audit. (Attachment D) Finally, the consent agenda contains the March tax collection report. (Attachment E) Commissioner Edwards made a motion to approve the consent agenda and it was seconded by Commissioner Whitson. The vote to approve was unanimous.

Governor's Volunteer Service Awards

The Board next recognized Linda Semon with the Yancey County Cooperative Extension Service to recognize the recipients of the Governor's Volunteer Service Awards for Yancey County. The recipients this year were Ms. Dottie Buker and Ms. Kathleen Sioui.

Hunger in Yancey County

The Board next heard from Mrs. Cynthia McIntosh who was speaking to the Board about hunger in Yancey County. Mrs. McIntosh highlighted the fact that many families in Yancey County were hungry and that a group had formed to look at the problem. Mrs. McIntosh informed the Board that a Hunger Summit was going to be held at the Sam Center at Mayland Community College's main campus that are going to bring people together from 5 counties (Yancey, Mitchell, Avery, Madison, and McDowell). This summit is going to happen in August and Mrs. McIntosh stated she would like to have the commissioner's involved in this so that no one goes to bed hungry. (Attachment F)

Middle School Health Centers Update

The Board next heard from Shea Laws the director of the middle school health centers. Mrs. Laws updated that Board that there are two new health centers at the two middle schools in the county. The goal of having the health centers is to expand access to health care for children.

The two new centers have served as great additions to both middle schools and allowed children to be treated without having to miss class time. Ms. Laws stated that all of the children they treat have to have parental permission and in the future she stated that they would like to treat teachers and county employees who do not have insurance or do not have enough insurance. Also in the future according to Ms. Laws the kitchens at the health centers they would like to use as teaching kitchens for students so that they could have basic skills for cooking. (Attachment G)

North Carolina Department of Transportation Secondary Road Construction Program

The Board next heard from representatives of the North Carolina Department of Transportation (NCDOT). The representatives explained that each year they come before the Board of Commissioners to share the paving priorities of secondary roads. This year funding has been reduced and the NCDOT would like to fund the completion of Clearmont School Road and if additional funding is available then there is a back-up list of roads available to pave. (Attachment H) Vice-Chairman Austin then opened the public hearing that is required for the secondary road construction program. A question was asked about McDowell Lane in the East Yancey Community. It was determined that the road in question was number four on the back-up list. Commissioner Edwards then asked a question about the right-of-way of secondary roads and if someone has refused to sign a right-of-way if the NCDOT can approach the land owners again. It was stated that it would be possible to ask again for right-of-way to be granted to pave a road. Having no further comments Vice-Chairman Austin closed the public hearing. The representatives from NCDOT then asked the Board to pass a resolution of concurrence concerning the secondary road program. (Attachment I) Upon hearing from the representatives from NCDOT, Commissioner Edwards made a motion to approve the resolution and it was seconded by Commissioner Ollis. The vote to approve was unanimous.

County Manager Business

The Board next heard from County Manager Nathan Bennett. Mr. Bennett informed the Board that it was time once again to be thinking about fireworks for the Independence Day holiday. Mr. Bennett further told the Board that anyone who wants to have a fireworks display submit an application to the Yancey County Fire Marshal and that the Board must approve those applications if they choose. This year there have been three applications so far. One application is for the County to have the fireworks display on July 5th. The second application is for Toe River Campground on July 4th and the third application is for Summer Funshine Camp on June 20th. Mr. Bennett stated that there may be additional applications that come in and he would ask that the Board approve these three applications and empower the Yancey County Fire Marshall to approve any additional applications that might come in if they meet all applicable criteria. Upon hearing from County Manager Bennett, Commissioner Whitson made a motion to approve the three applications that have been submitted and empower the Yancey County Fire Marshal to approve any additional applications if they meet the necessary criteria. The motion was seconded by Commissioner Ollis and the vote to approve was unanimous. (Attachment J) Mr. Bennett next updated the Board on the application for the Emergency Watershed Protection program (EWP) that was submitted. Mr. Bennett stated that all of the damage from January has been documented and the County is waiting to find out if any funds are going to be available. The funds come from Congress so the issue is still waiting to see but the County is moving forward as if we were going to receive funds. Mr. Bennett next updated the Board on Western Highlands Network which provides mental health services to Yancey County. Mr. Bennett stated that as of Friday (April 5th) that Western Highlands was notified by the state that they were terminating Western Highlands' contract for Medicaid effective at the end of July. Mr. Bennett stated that this was unexpected and that this would not affect other services. Not sure what is going to happen right now but it is believed that Western Highlands may have to merge with another entity.

County Attorney Business

The Board next heard from County Attorney Donny Laws who stated that he had nothing to report.

Commissioner Business

Commissioner Ollis gave an update on the DSS Board and that an appointment to that board is coming up soon and the commissioners need to think about someone to appoint to this position. Commissioner Ollis also gave an update on the EMS situation that as of this past Saturday (April 6th) there were 21 calls for ambulance with only two trucks. Commissioner Ollis stated that as a community we need to stop abusing the system.

Adjournment

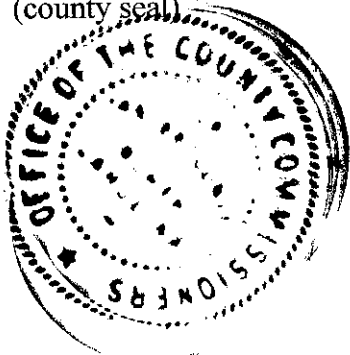
Having no further business Commissioner Edwards made a motion to adjourn and it was seconded by Commissioner Whitson. The vote to adjourn was unanimous.

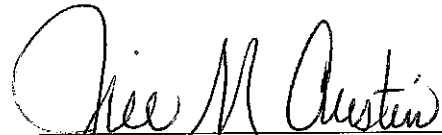
Approved and authenticated on this the 13th day of May 2013.

Attest:


Jason Robinson
Clerk to the Board

(county seal)




Jill Austin, Vice-Chairman


Jim Edwards, Commissioner


Randy Ollis, Commissioner


Jeff Whitson, Commissioner



**AGENDA
YANCEY COUNTY BOARD OF COMMISSIONERS
REGULAR BUSINESS MEETING**

April 8, 2013

6:00 P.M.

- I. Call to Order – Chairman Johnny Riddle
- II. Invocation and Pledge of Allegiance to the Flag
- III. Approval of the Agenda
- IV. Public Comment
- V. Consent Agenda
 - a. Approval of the Minutes- March 11th Regular Meeting, March 4th and March 14th Special Meetings
 - b. Workforce Development Board – Kevin McGraw, Hickory Springs
 - c. Senior Tar Heel Legislature Delegate and Alternate – Maryallen Estes, Delegate; Daphne Griggs, Alternate
 - d. CDBG Monthly Reports
 - e. Audit Contract for the 2012-13 fiscal year with Dixon Hughes Goodman, LLP
 - f. March Tax Collection Report-Informational
- VI. Governor's Volunteer Service Awards – Linda Semon
- VII. Hunger in Yancey County – Cynthia McIntosh
- VIII. Middle School Health Centers Update – Shea Laws
- IX. NC DOT – Secondary Road Construction Program
 - a. PUBLIC HEARING
 - b. Resolution
- X. County Manager Report – Nathan Bennett, County Manager
 - a. Firework Display Permits
- XI. County Attorney Report – Donny Laws, County Attorney
- XII. County Commissioners Report
- XIII. Closed Session Pursuant to NCGS 143-318.11(a)(6) to discuss personnel
- XIV. Adjourn



Yancey County Committee On Aging, Inc.

10 Swiss Avenue • Burnsville, North Carolina 28714 • (828) 682-6011 • FAX (828) 682-6107

March 8, 2013

To: Yancey County Commissioners

From: Vivian Hollifield, Director

It is time to once again approve the positions of Senior Tar Heel Delegate and Alternate. Our Delegate is Maryallen Estes and our Alternate is Daphne Griggs. Both ladies are willing to retain these positions and are not opposed by our Board.

Once voted on, please send me a short note verifying their re-nominations.

Thank you for all you do for the citizens of Yancey County.

(Due 15th of month)[illegible][illegible]

Title Clerk to the Board (City or County Manager or Clerk)
Date April 8, 2013

- ❖ **On Performance Schedule:** Stop and submit report, no current performance status or remedy to get back on schedule is required
- ❖ **Off Performance Schedule:** Provide current performance status and remedy to get back on schedule and submit report

Monthly Performance Status Report
(Due 15th of month)

Grantee: Yancey County Grant Number: 11-C-2330 Month: March year: 2013
Activity Performance schedule (On/Off) Current Performance Status (If Off Schedule) Remedy to get back on schedule (If Off Schedule)

Table with 4 columns: Activity, Performance schedule (On/Off), Current Performance Status (If Off Schedule), and Remedy to get back on schedule (If Off Schedule). Rows include Rehabilitation, Reconstruction, Clearance, and multiple empty rows.

Prepared by: Michelle Ball
Approved and Emailed by: J. Jason Robinson
Board or Council Update:

Title Community Development Planner
Title Clerk to the Board (City or County Manager or Clerk)
Date April 8, 2013

Performance Schedule
(Based on Performance Base Contract)
On/Off schedule

- ❖ On Performance Schedule: Stop and submit report, no current performance status or remedy to get back on schedule is required
- ❖ Off Performance Schedule: Provide current performance status and remedy to get back on schedule and submit report



DIXON HUGHES GOODMAN^{LLP}
Certified Public Accountants and Advisors

Please Sign and Return

March 21, 2013

Board of Commissioners
Yancey County
Burnsville, North Carolina

We are pleased to confirm our understanding of the services we are to provide for Yancey County, (the "County") for the year ended June 30, 2013. This attachment to item 17, "Contract to Audit Accounts" (LGC-205) is intended to further clarify certain provisions of the Contract.

AUDIT SERVICES

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements, of the County as of and for the year ended June 30, 2013.

AUDIT OBJECTIVES

The objective of our audit is the expression of opinions as to whether the County's financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. The objective also includes reporting on:

- Internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements and other matters, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with Single Audit Act Amendments of 1996 and Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* ("OMB Circular A-133") and the *State Single Audit Implementation Act*.

The reports on internal control and compliance will each include a paragraph that states that the purpose of the report is solely to describe (1) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (2) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance, and (3) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance; and, OMB Circular A-133 and the *State Single Audit Implementation Act* in considering internal control

over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the County is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the provisions of OMB Circular A-133; and the *State Single Audit Implementation Act*, and will include tests of accounting records, a determination of major program(s) in accordance with Circular A-133 and the *State Single Audit Implementation Act*, and other procedures we consider necessary to enable us to express such an opinion. If our opinions on the financial statements or the Single Audit compliance opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

AUDIT PROCEDURES – GENERAL

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our

responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures may include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of certain assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We may request written representations from the County's attorneys as part of the engagement, and they may bill the County for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from management about the financial statements and related matters. Because of the importance of management's written or verbal representations to an effective audit, you agree to release Dixon Hughes Goodman LLP and its personnel from any liability and costs relating to our services under this letter attributable to any misrepresentations by management.

AUDIT PROCEDURES – INTERNAL CONTROLS

Our audit includes obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly we express no such opinion. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, OMB Circular A-133 and the *State Single Audit Implementation Act*.

As required by OMB Circular A-133 and the *State Single Audit Implementation Act*, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal and state award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to OMB Circular A-133 and the *State Single Audit Implementation Act*.

AUDIT PROCEDURES – COMPLIANCE

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the County's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

OMB Circular A-133 and the *State Single Audit Implementation Act* require that we also plan and perform the audit to obtain reasonable assurance about whether the County has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of

transactions and other applicable procedures described in the *OMB Circular A-133 Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina* for the types of compliance requirements that could have a direct and material effect on each of the County's major programs. The purpose of these procedures will be to express an opinion on the County's compliance with requirements applicable to each of its major programs in our reports on compliance issued pursuant to OMB Circular A-133 and the *State Single Audit Implementation Act*.

MANAGEMENT'S RESPONSIBILITIES

Management is responsible for designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and for the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County and the respective changes in financial position and, where applicable, cash flows in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements. The responsibility for the financial statements and all representations contained therein remains with management and those charged with governance, which includes officers and directors of the County. Management is also responsible for establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements.

Management is responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. Management is also responsible for providing us with access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation and other matters. You also agree to provide us with any additional information that we may request from management for the purpose of the audit as well as unrestricted access to any person within the County from whom we determine it necessary to obtain audit evidence.

Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Management is responsible for the design, implementation and maintenance of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the County involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a

material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the County received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the County complies with applicable laws and regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report. As required by OMB Circular A-133 and the *State Single Audit Implementation Act*, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a Summary Schedule of Prior Audit Findings and a Corrective Action Plan if necessary.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the **AUDIT OBJECTIVES** section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

We understand that the County's employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

SUPPLEMENTARY INFORMATION

Our audit is for the purpose of forming an opinion on the financial statements taken as a whole. Accounting principles generally accepted in the United States ("GAAP") provide for certain required supplementary information ("RSI") to accompany the basic financial statements. We understand the following RSI will accompany the basic financial statements:

1. Management's Discussion and Analysis ("MD&A")
2. Law Enforcement Officers' Special Separation Allowance – Schedule of Funding Progress
3. Law Enforcement Officers' Special Separation Allowance – Schedule of Employer Contributions
4. Other Postemployment Benefits – Schedule of Funding Progress
5. Other Postemployment Benefits – Schedule of Employer Contributions

Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

The County's management is responsible for the fair presentation of the RSI. As part of our engagement, we will apply certain limited procedures to the RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the

basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

We understand that the following supplementary information other than RSI will accompany the basic financial statements:

1. Combining non-major and fiduciary fund statements
2. Budgetary schedules for all funds required to adopt a budget other than the General Fund and annually adopted major special revenue funds
3. Schedule of Ad Valorem Taxes Receivable
4. Analysis of Current Tax Levy – County-Wide Levy
5. Schedule of Expenditures of Federal and State Awards

Such information is presented for the purpose of additional analysis of the financial statements and is not a required part of the basic financial statements. The combining information is presented for purposes of additional analysis of the non-major and fiduciary funds rather than to present fund information for each of the individual funds. The County's management is responsible for the fair presentation of the supplementary information. We will subject the supplementary information to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the accounting and other records used to prepare the financial statements or to the financial statements themselves in accordance with auditing standards generally accepted in the United States of America.

Your responsibilities include acknowledging to us in the written representation letter that (a) you are responsible for presentation of the supplementary information in accordance with GAAP; (b) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (c) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (d) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Our responsibility is to report whether such information is fairly stated in all material aspects in relation to the basic financial statements taken as a whole. You agree to include our report on the RSI or supplementary information other than RSI in any document that contains, and indicates that we have reported on, the RSI or supplementary information other than RSI. You also agree to include the audited financial statements with any presentation of the RSI or supplementary information other than RSI that includes our report thereon OR make the audited financial statements readily available to users of the RSI or supplementary information other than RSI no later than the date the RSI or supplementary information other than RSI is issued with our report thereon.

MANAGEMENT'S RESPONSIBILITY FOR NONATTEST SERVICES

You agree to assume all management responsibilities and to oversee the nonattest services we will provide by designating an individual possessing suitable skill, knowledge and/or experience. You are responsible for evaluating the adequacy and results of the services

performed and accepting responsibility for the results of such services. You are responsible for designing, implementing, and maintaining internal controls.

We will provide the following nonattest services:

- We will assist with preparation of your financial statements, Schedule of Expenditures of Federal and State Awards, and related notes.
- We will advise management about appropriate accounting principles and their application and will assist in preparation of the County's basic financial statements. The responsibility for the basic financial statements and all representations contained therein remains with management, which includes members of the governing board.
- At the conclusion of the engagement, we will complete the appropriate sections of and sign the Data Collection Form that summarizes our audit findings. We will provide to management the required electronic copy of the financial reporting package (including the basic financial statements, Schedule of Expenditures of Federal and State Awards, auditors' reports on internal controls and compliance, Schedule of Findings and Questioned Costs, Corrective Action Plan (if required) and a Summary Schedule of Prior Audit Findings (if required) along with the Data Collection Form) to be uploaded on the federal clearinghouse's website.
- At the conclusion of the engagement, we will upload the audited financial statements and compliance reports on the North Carolina State Treasurer's website.
- We will compile financial statement data for inclusion in the Annual Financial Information Report (AFIR).

You are responsible for evaluating the adequacy and results of the above nonattest services performed and accepting responsibility for the results of such services. This includes your review and approval of all adjustments we may propose to the accounting records of the County or its financial statements as a result of these services.

USE OF FINANCIAL STATEMENTS

If the County's financial statements are to be included in a client prepared document, other than the financial statements, the County should notify us of the nature of the document and allow us to read such document prior to submitting the document to others. An example of another document would be an official statement in connection with a public debt offering.

AUDIT ADMINISTRATION, FEES AND OTHER

The audit documentation for this engagement is the property of Dixon Hughes Goodman LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to the U.S. Department of Health and Human Services or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office or North Carolina Office of the State Auditor pursuant to authority given to it by law or regulation. If requested, access to such audit documentation will be provided under the supervision of Dixon Hughes Goodman LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned

parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

This engagement is limited to the services outlined above. We will perform all services in accordance with applicable professional standards.

Brian Broom is the engagement director and is responsible for supervising the engagement and signing the report of authorizing another individual to sign. We will issue a separate planning letter to you outlining the expected timing and completion of fieldwork when those dates have been agreed to by management.

We estimate our fee for these services will be approximately \$50,000. This estimate is based on the assumption there will be no significant bookkeeping assistance required or significant changes in the County's operations including (but not limited to): issuance of new debt; new construction projects; creation of new funds; new or "State Mandated" major programs required to be tested for Single Audit; or additional procedures required in response to the discovery of fraud. We will issue contract addendums for additional fees related to any bookkeeping or changes mentioned above. The additional fees will be billed at our standard hourly rates which range from \$100 to \$400 per hour depending on the experience level of the individuals performing the work.

Many of our clients choose to communicate with use by email, and we may use email in connection with this engagement unless you direct us otherwise. We will use reasonable precautions to protect your confidential information, but we have no obligation to employ any measures that you do not regularly employ in protecting your confidential information. As e-mails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed, we cannot guarantee or warrant that e-mail from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim any liability or responsibility whatsoever for interception or unintentional disclosure or communication of e-mail transmissions, or for the unauthorized use or failed delivery of e-mails transmitted by us in connection with the performance of this engagement or the disclosure or communication of confidential or proprietary information arising therefrom (hereinafter collectively referred to as "Email Interruption"). You agree that we shall have no liability for any loss or damage to any person or entity resulting from related to any Email Interruption, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues of anticipated profits, and you hereby forever release us from any such liability and shall indemnify us from any claim related thereto.

This agreement and any claim arising out of the services provided shall be governed by the laws of the state of North Carolina, exclusive of its conflict of laws rules. The parties agree that any action between them related to or arising out of this engagement shall be brought only in the state or federal courts of North Carolina.

Whenever possible, each provision of this agreement shall be interpreted in such manner as to be effective and valid under applicable law, but if any provision hereof shall be ineffective, or invalid, such ineffectiveness or invalidity shall be only to the extent of such prohibition or invalidity, without invalidating the remainder of the provision or the remaining provisions of this agreement, which shall otherwise remain in full force and effect. The agreements of

Yancey County and Dixon Hughes Goodman LLP contained in the Contract to Audit Accounts and this attachment shall survive the completion or termination of this engagement.

Summer scheduling is very tight and travel accommodations are difficult to change, therefore, a rescheduling fee of 10% may be charged if fieldwork has to be rescheduled within 1 month of the scheduled starting date. In the event we need to reschedule we will try to accommodate your needs, however, due to other client commitments, we cannot guarantee a timetable that will allow us to complete the audit by the deadline stated in the Contract to Audit Accounts. Progress billings will be submitted to the North Carolina Office of the State Treasurer for approval and then mailed to you. All invoices are payable upon presentation.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2011 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Yancey County and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and the Contract to Audit Accounts and return it to us.

Very truly yours,

DIXON HUGHES GOODMAN LLP

Dixon Hughes Goodman LLP

ACKNOWLEDGED:

This letter correctly sets forth the understanding of the Yancey County.

By:


Johnny Riddle, Chairman

Date:

4/8/13

This instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act.


Brandi Burleson, Finance Officer

CONTRACT TO AUDIT ACCOUNTS Of YANCEY COUNTY

Governmental Unit

On this 21st day of March, 2013, Dixon Hughes Goodman LLP

Auditor

500 Ridgefield Court

Mailing Address

Asheville, North Carolina 28806, hereinafter referred to as

the Auditor, and Board of Commissioners of Yancey County, hereinafter referred

Governing Board

Governmental Unit

to as the Governmental Unit, agree as follows:

1. The Auditor shall audit all statements and disclosures required by generally accepted accounting principles and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit for the period beginning July 1, 2012, and ending June 30, 2013. The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion will be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate discretely presented component units, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types).
2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with generally accepted auditing standards. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB Circular A-133 and the State Single Audit Implementation Act, the auditor shall perform a Single Audit. This audit and all associated workpapers may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the LGC. If the audit and/or workpapers are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners.
3. This contract contemplates an unqualified opinion being rendered. If financial statements are not prepared in accordance with generally accepted accounting principles (GAAP), or the statements fail to include all disclosures required by GAAP, please provide an explanation for that departure from GAAP in an attachment.
4. This contract contemplates an unqualified opinion being rendered. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, July 2007 revisions, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of their most recent peer review report regardless of the date of the prior peer review report to the Governmental Unit and the Secretary of the Local Government Commission prior to the execution of the audit contract. (See Item 22) If the audit firm received a peer review rating other than pass, the auditor shall not contract with any Local Government Units without first contacting the Secretary of the Local Government Commission for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Accounting Standards*, the Auditor shall provide an explanation as to why in an attachment.
6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to the SLGFD within four months of fiscal year end. Audit report is due on: October 31, 2013. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay must be submitted to the Secretary of the Local Government Commission for approval.
7. It is agreed that generally accepted auditing standards include a review of the Governmental Unit's systems of internal control and accounting as the systems relate to accountability of funds, adherence to budget requirements, and adherence to law requirements. In addition, the Auditor will make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his findings, together with his recommendations for improvement. That written report must include all matters defined as "significant deficiencies and material weaknesses" in AU 325 of the *AICPA Professional Standards*. The Auditor shall file a copy of that report with the Secretary of the Local Government Commission.
8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the Local Government Commission. This includes annual or special audits, agreed upon procedures related to Internal Control, bookkeeping or other assistance necessary to prepare the Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit until the invoice has been approved by the Secretary of the Local Government Commission. (This also includes any progress billings.) [G.S. 159-34 and 115C-447] The process for invoice approval has changed. All invoices for Audit work must be submitted by email in PDF format to the Secretary of the Local Government Commission for approval. The invoices must be emailed to: lge.invoices@netreasurer.com

Email Subject line should read "unit name – invoice. The PDF invoice marked approved with approval date will be returned by email to the Auditor for them to present to the Local Government Unit for payment. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.

9. In consideration of the satisfactory performance of the provisions of this agreement, the Governmental Unit shall pay to the Auditor, upon approval by the Secretary of the Local Government Commission, the following fee, which includes any cost the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (Federal and State grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts:

Year-end bookkeeping assistance – [For audits subject to Government Auditing Standards, this is limited to bookkeeping services permitted by revised Independence Standards] as outlined on page 10 of the engagement letter

Audit \$41,000

Preparation of the annual financial statements \$9,000

Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) auditors may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees above. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year audit fee. The 75% cap for interim invoice approval for this audit contract is \$ 37,500

10. The auditor working with a local governmental unit that has outstanding revenue bonds will include in the notes to the audited financial statements, whether or not required by the revenue bond documents, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the auditor should be aware that any other bond compliance statements or additional reports required in the authorizing bond documents need to be submitted to the Local Government Commission simultaneously with the local government's audited financial statements unless otherwise specified in the bond documents.
11. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include but not be limited to the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the governmental unit and all of its component units prepared in accordance with generally accepted accounting principles, (c) supplementary information requested by the client or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board as soon as practical after the close of the accounting period.
12. If the audit firm is required by the NC CPA Board or the Secretary of the Local Government Commission to have a pre-issuance review of their audit work, there must be a statement added to the engagement letter specifying the pre-issuance review including a statement that the Unit of Government will not be billed for the pre-issuance review. The pre-issuance review must be performed prior to the completed Audit being submitted to the Local Government Commission. The pre-issuance report must accompany the audit report upon submission to the Local Government Commission.
13. The Auditor shall electronically submit the report of audit to the Local Government Commission when (or prior to) submitting the invoice for services rendered. The report of audit, as filed with the Secretary of the Local Government Commission, becomes a matter of public record for inspection and review in the offices of the Secretary by any interested parties. Any subsequent revisions to these reports must be sent to the Secretary of the Local Government Commission. These audited financial statements are used in the preparation of Official Statements for debt offerings (the auditors' opinion is not included), by municipal bond rating services, to fulfill secondary market disclosure requirements of the Securities and Exchange Commission, and other lawful purposes of the government, without subsequent consent of the auditor. If it is determined by the Local Government Commission that corrections need to be made to the unit's financial statements they should be provided within three days of notification unless, another time frame is agreed to by the Local Government Commission.

The Local Government Commission's process for submitting contracts, audit reports and Invoices are subject to change. Auditors should use the submission process in effect at the time of submission.

In addition, if the North Carolina Office of the State Auditor designates certain programs to be audited as major programs, a turnaround document and a representation letter addressed to the State Auditor shall be submitted to the Local Government Commission.

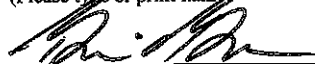
14. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the Local Government Commission, this agreement may be varied or changed to include the increased time and/or compensation as may be agreed upon by the Governing Board and the Auditor.
15. If an approved contract needs to be varied or changed for any reason, the change must be made in writing, signed and dated by all parties and pre-audited if the change includes a change in audit fee. This document and a written explanation of the change must be submitted by email in PDF format to the Secretary of the Local Government Commission for approval. The portal address to upload your amended contract and Letter of explanation documents is <http://nctreasurer.slgfd.leapfile.net> No change shall be effective unless approved by the Secretary of the Local Government Commission, the Governing Board, and the Auditor.

16. Whenever the Auditor uses an engagement letter with the client, Item 17 is to be completed by referencing the engagement letter and attaching a copy of the engagement letter to the contract to incorporate the engagement letter into the contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract will control. Engagement letter terms are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 22 of this contract. Engagement letters containing indemnification clauses will not be approved by the Local Government Commission.
17. Special provisions should be limited. Please list any special provisions in an attachment.
The attached engagement letter is part of this contract.
18. A separate contract should not be made for each division to be audited or report to be submitted. A separate contract must be executed for each component unit which is a local government and for which a separate audit report is issued.
19. The contract must be executed, pre-audited, physically signed by all parties and submitted in PDF format including unit and auditor signatures to the Secretary of the Local Government Commission. The current portal address to upload your contractual documents is <http://nctreasurer.sigfd.leapfile.net>. Electronic signatures are not accepted at this time. Included with this contract are instructions to submit contracts and invoices for approval as of March 5, 2012. These instructions are subject to change. Please check the NC Treasurer's web site at www.nctreasurer.com for the most recent instructions.
20. The contract is not valid until it is approved by the Local Government Commission. The staff of the Local Government Commission shall notify the unit and auditor of contract approval by email. The audit should not be started before the contract is approved.
21. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the Local Government Commission.
22. All of the above paragraphs are understood and shall apply to this agreement, except the following numbered paragraphs shall be deleted: (See Item 16.)
23. All communications regarding Audit contract requests for modification or official approvals will be sent to the email addresses provided in the following areas.

Audit Firm Signature:
Firm Dixon Hughes Goodman LLP

By Brian Broom, Director

(Please type or print name)



(Signature of authorized audit firm representative)

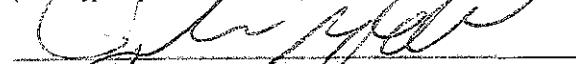
Email Address of Audit Firm:
brian.broom@dhgllp.com

Date 3/21/13

Unit Signatures:

By Johnny Riddle, Chairman

(Please type or print name and title)



(Signature of Mayor/Chairperson of governing board)

Date 4/8/13

Date Governing Body Approved Audit Contract - G.S. 159-34(a)

4/8/13

Unit Signatures (continued):

By N/A

(Chair of Audit Committee- please type or print name)

(Signature of Audit Committee Chairperson)

Date

(If unit has no audit committee, this section should be marked "N/A.")

This instrument has been preaudited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act. Additionally, the following date is the date this audit contract was approved by the governing body.

Brandi Burleson, Finance Officer

Governmental Unit Finance Officer (Please type or print name)



(Signature)

Email Address of Finance Officer

bburleson@yanceycountync.gov

Date 4/3/13

(Preaudit Certificate must be dated.)

Attachment 12
YANCEY COUNTY TAX ADMINISTRATION

End of Month Breakout
Posted Credits in Date Range 03/01/2013 to 03/31/2013 for Both

Description	Amount
NonVehicle Payments	
County NonVehicle Tax Payments 2012	\$265,318.47
County NonVehicle Tax Payments 2011	\$20,405.27
County NonVehicle Tax Payments 2010	\$4,472.42
County NonVehicle Tax Payments 2009	\$1,161.82
County NonVehicle Tax Payments 2008	\$838.80
County NonVehicle Tax Payments 2007	\$519.36
County NonVehicle Tax Payments 2006	\$141.53
County NonVehicle Tax Payments 2005	\$129.19
County NonVehicle Tax Payments 2004	\$60.50
County NonVehicle Tax Payments 2003	\$60.00
County NonVehicle Tax Payments 2002	
County NonVehicle Advertising Payments	\$256.51
County NonVehicle Interest Payments	\$15,431.07
County NonVehicle Late List Penalty Paym	\$21.73
County Foreclosure Cost Payments	\$3,569.84
County NonVehicle Refunds	\$411.45
County NonVehicle Total Payments	\$312,797.96
Burnsville VFD NonVehicle Tax	\$3,567.11
South Toe VFD NonVehicle Tax	\$8,574.89
Newdale VFD NonVehicle Tax	\$4,207.56
West Yancey VFD NonVehicle Tax	\$6,912.60
Egypt/Ramseytown VFD NonVehicle Tax	\$2,714.58
Clearmont VFD NonVehicle Tax	\$3,305.84
Double Island VFD NonVehicle Tax	\$1,663.00
Pensacola VFD NonVehicle Tax	\$2,010.39
VFD NonVehicle Total Payments	\$32,955.97
NonVehicle Total Payments	\$345,753.93
NonVehicle BankCard Amount	\$27,998.43
NonVehicle BankCard Fee	
Vehicle Payments	
County Vehicle Tax Payments 2012	\$46,298.53
County Vehicle Tax Payments 2011	\$4,613.15
County Vehicle Tax Payments 2010	\$157.18
County Vehicle Tax Payments 2009	\$16.04
County Vehicle Tax Payments 2008	\$60.90

County Vehicle Tax Payments 2007	\$56.20
County Vehicle Tax Payments 2006	\$9.50
County Vehicle Tax Payments 2005	\$15.90
County Vehicle Tax Payments 2004	\$3.50
County Vehicle Tax Payments 2003	\$12.75
County Vehicle Tax Payments 2002	
County Vehicle Interest	\$1,186.02

County Vehicle Total Payments	\$52,429.67
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Burnsville VFD Vehicle Tax	\$1,060.54
South Toe VFD Vehicle Tax	\$949.61
Newdale VFD Vehicle Tax	\$1,333.56
West Yancey VFD Vehicle Tax	\$862.43
Egypt/Ramseytown VFD Vehicle Tax	\$436.44
Clearmont VFD Vehicle Tax	\$749.57
Double Island VFD Vehicle Tax	\$210.40
Pensacola VFD Vehicle Tax	\$237.77
VFD Vehicle Interest	\$133.76

VFD Vehicle Total Payments	\$5,974.08
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Town of Burnsville Vehicle Tax	\$3,362.30
Town of Burnsville Vehicle Interest	\$64.49

Town of Burnsville Vehicle Total Payment	\$3,426.79
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State Vehicle Interest	\$727.13
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Vehicle Total Payments	\$62,557.67
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Vehicle BankCard Amount	\$2,485.98
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Vehicle BankCard Fee	
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NonVehicle + Vehicle Total Payments	\$408,311.60
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04/02/2013

YANCEY COUNTY TAX ADMINISTRATION

Bank Card Register for Date Range:

03/01/2013 to 03/31/2013

Bill	Name	Credit Amount	Card Fee	Total
N2012000004	A & G NC LLC	\$738.82		\$738.82
V201215322	ALLEN, SCOTT DAVID	\$5.53		\$5.53
V201216696	ARTHUR MORGAN SCHOOL INC	\$10.51		\$10.51
V201216700	ASHLEY, RICHARD CHADWICK JR	\$100.90		\$100.90
V201119667	AUTREY, JUDY BUCHANAN	\$15.46		\$15.46
V201119669	AUTREY, RONALD JERRY	\$31.51		\$31.51
N2012001172	BEAR TRACK ENTERPRISES LLC	\$453.05		\$453.05
N2012001173	BEAR TRACK ENTERPRISES LLC	\$77.08		\$77.08
N2012001174	BEAR TRACK ENTERPRISES LLC	\$616.70		\$616.70
V201119752	BIDDIX, JESSICA WILSON BRANC	\$44.06		\$44.06
N2012001407	BISHOP, GEORGE D & KATHERINI	\$706.35		\$706.35
N2012001851	BOYD, JAMES F & NOLA D	\$34.12		\$34.12
N2012001876	BRABLEC, DANIEL & SANDRA LEE	\$227.80		\$227.80
N2012001876	BRABLEC, DANIEL & SANDRA LEE	\$100.00		\$100.00
N2012001946	BRAKE, JAY F & CLAIR S	\$122.73		\$122.73
N2012001947	BRAKE, JAY F & CLAIR S	\$181.12		\$181.12
N2012002173	BROWN, GARLAND L	\$139.58		\$139.58
N2012002350	BUCHANAN, BRENT	\$6.34		\$6.34
V201208178	BUCK, FREDRICK CHARLE	\$24.02		\$24.02
V201210200	BUCK, FREDRICK CHARLE	\$19.77		\$19.77
N2009002864	CACELLA, FRANK J	\$156.94		\$156.94
N2010002918	CACELLA, FRANK J	\$146.14		\$146.14
N2011002937	CACELLA, FRANK J	\$135.31		\$135.31
N2012002911	CACELLA, FRANK J	\$127.77		\$127.77
N2012002981	CANNON, FORD & OTHERS	\$270.14		\$270.14
N2012002987	CANNON, MICHAEL KEITH & WAN	\$8.62		\$8.62
N2012002988	CANNON, MICHAEL KEITH & WAN	\$580.79		\$580.79
N2012003116	CARROLL, WAYNE & MARSHA	\$135.09		\$135.09
V201216941	CHURCH, BRANDON EDWARD	\$19.16		\$19.16
N2011003458	CIANFRINI, JERRY & CHERYL	\$153.12		\$153.12
N2012003426	CIANFRINI, JERRY & CHERYL	\$1,803.38		\$1,803.38
V201215531	CLARK, OSCAR SAMUEL JR	\$10.74		\$10.74
N2012003532	COLE, RAWDON DAVID	\$399.08		\$399.08
N2012003844	CROUSE, MARGARET LIVING TRL	\$540.02		\$540.02
N2011003964	D'JAMOOS, ANDREW & AGI	\$37.97		\$37.97
N2012003928	D'JAMOOS, ANDREW & AGI	\$1,563.39		\$1,563.39
N2012004168	DEYTON DEVELOPMENT INC	\$324.47		\$324.47
V201215620	EDWARDS, BROCK CHRISTOPHE	\$24.89		\$24.89
N2011004709	EDWARDS, DIANA C MCCARTY	\$271.43		\$271.43
N2012004652	EDWARDS, DIANA C MCCARTY	\$245.77		\$245.77
N2012005153	FINCH, TODD & INGRID MAGNUSC	\$68.77		\$68.77
N2012005154	FINCH, TODD & INGRID MAGNUSC	\$98.61		\$98.61
V201215677	FOX, BRINKLEY LEE	\$25.40		\$25.40
V201120096	FOX, DOUGLAS KEITH	\$9.45		\$9.45
V201120097	FOX, DOUGLAS KEITH	\$42.57		\$42.57

04/02/2013

Page 1 of 4

YANCEY COUNTY TAX ADMINISTRATION

Bank Card Register for Date Range:

03/01/2013

to

03/31/2013

Bill	Name	Credit Amount	Card Fee	Total
V201120098	FOX, DOUGLAS KEITH	\$3.70		\$3.70
V201200603	FOX, KAREN WILSON	\$63.68		\$63.68
V201200636	FRYE, SUSAN MICHELLE	\$105.56		\$105.56
N2012006025	GOUGE, PATSY LEE L/E	\$358.26		\$358.26
N2012006063	GRAF, ROBERT F & DEBORAH W	\$1,540.07		\$1,540.07
V201200692	GRIER, JOHN MASON	\$4.23		\$4.23
V201204605	GRIER, JOHN MASON	\$52.24		\$52.24
V201104562	GRIFFIN, CHRISTOPHER ALLEN	\$9.97		\$9.97
V200504362	GRIFFIN, JENNIFER BARBER	\$30.15		\$30.15
V200700662	GRIFFIN, JENNIFER BARBER	\$57.71		\$57.71
V200702732	GRIFFIN, JENNIFER BARBER	\$29.85		\$29.85
V201215776	HAMILTON, MARTIN ALLEN	\$23.40		\$23.40
V201200746	HARRIS, DEBORAH FARMER	\$22.65		\$22.65
V201104632	HARRIS, TIMOTHY FELIX	\$9.70		\$9.70
N2012006723	HEITZ, MICHAEL PAUL & SARAH A	\$337.58		\$337.58
N2012006725	HELLER, JOHN & SUSAN	\$85.82		\$85.82
V201212549	HENSLEY, NATHANIEL STUART	\$204.00		\$204.00
V201218000	HEUER, HEATHER JANE	\$26.56		\$26.56
N2012007200	HILLIARD, KENNETH & JENELL B	\$388.33		\$388.33
N2012007595	HOWARD, JAMES GREGORY ETA	\$802.55		\$802.55
V201215952	HUGHES, GLENDA MCCULLERS	\$89.14		\$89.14
N2012007781	HUGHES, HELEN	\$92.17		\$92.17
N2012007877	HULTGREN, LINDA	\$483.87		\$483.87
N2012008038	HYMAN, JAFFA & JOHN L/E	\$76.76		\$76.76
N2012008039	HYMAN, JAFFA & JOHN L/E (1/2)	\$211.37		\$211.37
V201200976	KELLY, BRAIN JAMES	\$79.35		\$79.35
N2012008489	KELLY, GLORIA & LUCILLE	\$107.16		\$107.16
V201200979	KENT, MEAGAN NICOLE	\$26.02		\$26.02
V201120441	KIRKMAN, ANNA MARIA	\$35.93		\$35.93
V201216024	KRAJEWSKI, JODY LEE	\$27.20		\$27.20
N2012008730	KRAUSE, RICHARD A & SANDRA J	\$103.14		\$103.14
V201214495	LAWS, AMANDA NICOLE	\$44.86		\$44.86
N2012008883	LAWS, BETTY JEAN ETAL	\$312.38		\$312.38
V201212767	LAWS, STEPHANIE DENISE	\$100.23		\$100.23
V201118943	LEDFORD, AARON FRANK	\$26.69		\$26.69
V201204939	LEDFORD, AARON FRANK	\$1.66		\$1.66
V201204940	LEDFORD, AARON FRANK	\$31.62		\$31.62
V201120482	LEDFORD, PAMELA LEIGH	\$22.59		\$22.59
V201101064	MALONE, SAMANTHA JO	\$32.65		\$32.65
V201120513	MALONE, SAMANTHA JO	\$30.80		\$30.80
N2012009432	MARKS, JOHN & ROSEMARIE	\$306.49		\$306.49
V201120568	MCINTOSH, BRIAN ELLIS	\$9.66		\$9.66
V201209017	MCMAHAN, MARVIN GLENN	\$1.74		\$1.74
V201209018	MCMAHAN, MARVIN GLENN	\$24.93		\$24.93
V201211063	MCMAHAN, MARVIN GLENN	\$18.36		\$18.36

YANCEY COUNTY TAX ADMINISTRATION

Bank Card Register for Date Range:

03/01/2013

to

03/31/2013

Bill	Name	Credit Amount	Card Fee	Total
V201216138	MCMAHAN, MARVIN GLENN	\$5.77		\$5.77
V201216150	MELLEN, SHALIN ANN	\$135.00		\$135.00
V201216151	MELLEN, SHALIN ANN	\$112.96		\$112.96
N2012010654	MORAN, LORELEI & MARINA JONE	\$100.00		\$100.00
N2012010654	MORAN, LORELEI & MARINA JONE	\$100.00		\$100.00
N2012010854	MOUNTAINSIDE TOWN HOMES LI	\$124.20		\$124.20
N2012010877	MUNDEN, KEVIN & JENNIFER TRL	\$2,110.50		\$2,110.50
N2012011059	NEMOTA, FRANK C	\$521.07		\$521.07
V201120736	PARKER, LARRY HOWARD	\$9.20		\$9.20
V201216209	PASCH, BARBARA ANN	\$71.25		\$71.25
N2012011977	POPE, RANDY & LINDA	\$593.87		\$593.87
N2012012176	PURSER, CAMERON HARRIS	\$78.18		\$78.18
V201201470	RANDOLPH, ALICIA BROOKE	\$100.17		\$100.17
V201209267	RATHBONE, BRIAN JACK	\$11.49		\$11.49
N2012012459	RAY, JIMMY	\$352.54		\$352.54
N2012012766	RIDDLE, CHARLES E JR	\$637.64		\$637.64
N2012012767	RIDDLE, CHARLES E JR	\$381.64		\$381.64
N2012012774	RIDDLE, DAVID J & KATHRYN L (1	\$15.01		\$15.01
N2012012778	RIDDLE, E R	\$636.94		\$636.94
N2012013122	ROBINSON, LAUREN HUSKINS	\$467.93		\$467.93
V201120921	ROSALES, CHRISTY LYNN	\$31.35		\$31.35
V201205435	ROSALES, CHRISTY LYNN	\$17.00		\$17.00
N2012013551	SCHORTINGHOUSE, JOHN P	\$2,300.00		\$2,300.00
N2012014169	SMAJSTRLA, CHARLES T & MARIE	\$105.54		\$105.54
V201120996	SOLAZZO, SUE ANN	\$8.42		\$8.42
N2012014853	TASCIER, DALE R & JULIA H PARK	\$259.41		\$259.41
V201211572	TAYLOR, SHEILA LEWIS	\$75.46		\$75.46
N2012014885	TAYLOR, SHELIA	\$420.00		\$420.00
V201217861	TOWE, DWIGHT	\$5.29		\$5.29
V201119467	TRIVETTE, RACHEL DIANE	\$52.48		\$52.48
N2011015636	VALE, CAMERON W & SUZANNE C	\$211.05		\$211.05
N2012015477	VALE, CAMERON W & SUZANNE C	\$190.19		\$190.19
V201121124	WATTS, WAYLON JAMES	\$86.90		\$86.90
N2003014274	WEATHERMAN, LORI ANN	\$122.32		\$122.32
N2004014420	WEATHERMAN, LORI ANN	\$117.38		\$117.38
N2008015378	WHITSON, DARLENE L/E	\$136.54		\$136.54
N2009015927	WHITSON, DARLENE L/E	\$63.46		\$63.46
N2011016313	WILLETT, JOHN WALTER III	\$220.00		\$220.00
N2012016275	WILLIX, WILLARD & ANN REAGAN	\$437.94		\$437.94
N2012016460	WILSON, MARTHA CHANDLER	\$305.96		\$305.96
N2012016562	WILSON, THOMAS A	\$838.60		\$838.60
V201211818	WRIGHT, WILLIAM SETH	\$7.89		\$7.89
V201213554	WRIGHT, WILLIAM SETH	\$12.59		\$12.59
V201217982	YOUNG, CHAD WESLEY	\$89.40		\$89.40
N2012017128	YOUNG, WILLIAM GLEN & MARY L	\$129.38		\$129.38

04/02/2013

Page 3 of 4

YANCEY COUNTY TAX ADMINISTRATION

Bank Card Register for Date Range:

03/01/2013 to 03/31/2013

Bill	Name	Credit Amount	Card Fee	Total
V201217999	ZAGARA, VINCENT WILLIAM II	\$9.06		\$9.06
N2012017177	ZIOR, BRUCE E	\$344.69		\$344.69
V201213582	ZIOR, BRUCE EDWARD	\$13.50		\$13.50
Vehicle Total:		\$2,485.98		\$2,485.98
NonVehicle Total:		\$27,998.43		\$27,998.43
Total:		\$30,484.41		\$30,484.41

	\$42,723.13	\$28,488.43	\$14,849.30	\$9,642.75	\$9,333.18	\$6,767.55	\$8,106.15	\$8,085.32	\$7,636.29	\$7,189.08	\$24,973.92
County Advertising Cost											\$4,098.49
	\$1,496.00	\$668.49	\$396.00	\$296.00	\$213.50	\$199.50	\$161.00	\$129.50	\$108.50		\$440.00
NonVehicle Bucket 18											\$55,335.77
	\$39,459.74	\$10,728.81		\$1,063.35	\$1,069.29	\$1,072.23	\$994.77	\$947.58			
Totals											\$1,945,900.06
	\$1,324,938.65	\$296,228.75	\$92,112.81	\$45,961.43	\$35,003.48	\$22,141.93	\$23,435.33	\$21,411.81	\$19,148.00	\$16,173.24	\$49,344.63

County NonVehicle Tax 2012

Billed to Date

% Collected

\$11,464,377.49

90.65%

04/02/2013

YANCEY COUNTY TAX ADMINISTRATION
End of Month Breakout
Outstanding Balances through 03/31/2013

[illegible]

	\$4,793.11	\$3,966.62	\$5,564.07	\$8,277.61	\$12,105.12	\$19,141.74	\$20,986.37	\$21,566.69	\$25,548.31	\$26,035.68	\$25,745.15	
TOWN OF BURNSVILLE Vehicle Interest												\$10,902.02
	\$338.91	\$367.59	\$398.30	\$649.41	\$871.81	\$1,299.31	\$1,799.68	\$1,145.15	\$1,201.63	\$1,576.63	\$1,253.60	
BURNSVILLE FIRE DISTRICT Vehicle Interes												\$2,847.98
	\$98.36	\$83.39	\$136.42	\$167.72	\$203.03	\$315.84	\$379.29	\$371.35	\$375.05	\$342.75	\$374.78	
CANE RIVER FIRE DISTRICT Vehicle Interes												\$1,191.03
	\$38.88	\$27.60	\$36.69	\$78.86	\$102.77	\$131.34	\$99.94	\$140.91	\$169.41	\$194.08	\$171.56	
EGYPT FIRE DISTIRCT Vehicle Interest												\$790.90
	\$20.09	\$15.37	\$25.77	\$22.30	\$65.27	\$64.52	\$140.18	\$62.19	\$139.14	\$105.43	\$130.64	
RAMSEYTOWN FIRE DISTRICT Vehicle Interes												\$406.60
	\$19.65	\$8.16	\$18.50	\$19.41	\$16.93	\$62.57	\$75.82	\$40.55	\$42.52	\$59.77	\$42.72	
GREEN MOUNTAIN FIRE DISTRICT Vehicle Int												\$532.98
	\$19.66	\$16.87	\$21.80	\$26.32	\$29.31	\$47.89	\$62.34	\$51.65	\$100.15	\$49.88	\$107.11	
JACKS CREEK FIRE DISTRICT Vehicle Intere												\$1,779.51
	\$56.20	\$45.78	\$66.64	\$77.80	\$115.68	\$207.36	\$182.49	\$254.97	\$298.37	\$207.02	\$268.20	
BRUSH CREEK FIRE DISTRICT Vehicle Intere												\$538.29
	\$79.61	\$12.59	\$25.00	\$46.55	\$79.03	\$57.43	\$63.72	\$37.19	\$75.14	\$70.43	\$51.60	
CRABTREE FIRE DISTRICT Vehicle Interest												\$3,433.81
	\$136.62	\$109.73	\$125.93	\$168.22	\$232.63	\$395.85	\$359.35	\$463.56	\$476.72	\$531.60	\$433.60	
SOUTH TOE FIRE DISTRICT Vehicle Interest												\$2,269.67
	\$65.25	\$55.33	\$73.63	\$129.12	\$193.31	\$259.70	\$273.03	\$239.71	\$269.61	\$328.41	\$382.57	
PENSACOLA FIRE DISTRICT Vehicle Interest												\$586.33
	\$15.37	\$15.26	\$20.91	\$23.98	\$44.34	\$48.05	\$78.07	\$95.20	\$98.70	\$67.95	\$78.50	
PRICES CREEK FIRE DISTRICT Vehicle Inter												\$1,171.46
	\$40.61	\$37.81	\$50.32	\$71.32	\$98.91	\$133.90	\$136.72	\$155.11	\$165.61	\$161.36	\$119.79	
DMV Vehicle Interest												\$15,000.70
	\$4,043.30	\$1,201.49	\$938.84	\$970.28	\$1,311.07	\$2,488.70	\$2,356.31	\$1,690.71				
Totals												\$789,580.19
	\$209,237.80	\$46,069.74	\$38,936.67	\$43,176.39	\$51,334.45	\$69,655.67	\$70,034.62	\$63,968.47	\$68,303.43	\$66,746.33	\$62,126.62	

Billed to Date

% Collected

County Vehicle Tax 2012

\$573,534.33

70.48%

Attachment F

A group of concerned neighbors have gotten together to help support each other in providing food for as many families as possible. Groups such as Reconciliation House, Manna Food Bank, God's Hands Ministries, Mt. Pleasant Baptist Church, Yancey County DSS, Dig-In Garden, Yancey County Schools, Yancey Summer Food Program, Higgins UMC, West Burnsville Baptist Church and other community gardens and private gardens help supply food to those in need.

The poverty rate in Yancey County currently stands at 17.9 % which is above the state average of 16.1%. The current county population is 17,101. The current unemployment rate is 13.8%. These are all statistics we hear about every day but there are only a few people who are aware of the Hunger Rate in Yancey County. We feel that we need to make the county commissioners aware of some of the needs and what is being done to address those needs.

There are currently 2030 households receiving Food and Nutrition Benefits or about 4000 people which is 24% of the population in Yancey County. This brings approximately \$450,000.00 per month into the county as a supplement to help purchase food.

There are 1339 students in Yancey County who receive free or reduced meals at school. Sometimes these are the only meals they have. Feed a Child helps supply 300 bags of food each weekend during the school year to help with child hunger. Yancey Summer Food Program provided 80 boxes of food last summer to help families with food during the summer break and hope to be able to provide 300 boxes this year.

Reconciliation House provides about 171 boxes of food each month, Dig-In Garden and other farmers provided 87,182 pounds of fresh vegetables last year (an increase of 297.4%) to supplement these boxes and Manna Food Bank provided 357,054 pounds of food to Yancey County last year through 10 partner agencies (an increase of 33%).

Mt. Pleasant Baptist Church provides about 340 boxes per month, God's Hands Ministries provides 260 boxes per month, West Burnsville Baptist Church provides about 20 boxes a month and Salvation Army about 33 boxes per month. Higgins Memorial United Methodist Church provides 160 meals each week with their Monday Night Good Eats Program.

Even with this amount of money and food being provided there are still people who do not have enough food to eat. The northern and southern parts of the county are still in need of distribution points. We are hoping to find partners in the South Toe, Pensacola, Bee Log and Green Mountain areas. Folks in these areas have to come to Burnsville, Crabtree or Bald Creek to get a box of food.

We are planning a Hunger Summit for August 6, 2013 at Mayland Community College, Spruce Pine Campus, with the surrounding counties to come up with ideas and solutions to help reduce the hunger situation in Yancey County.

Middle School Health Centers

What are we?

On-site medical clinic attached to both middle schools. We treat students where they spend most of their time. See back for full list of services.

Who do we serve?

All enrolled children (must have parent permission) who come to the clinic in the middle schools regardless of the ability to pay.

97% enrollment rate at both schools and of those enrolled we have:

- ⌘ 97% user rate CR (1733 visits 2011-2012 school year)
- ⌘ 89% user rate EYMS (1904 visits in 2011-2012 school year)

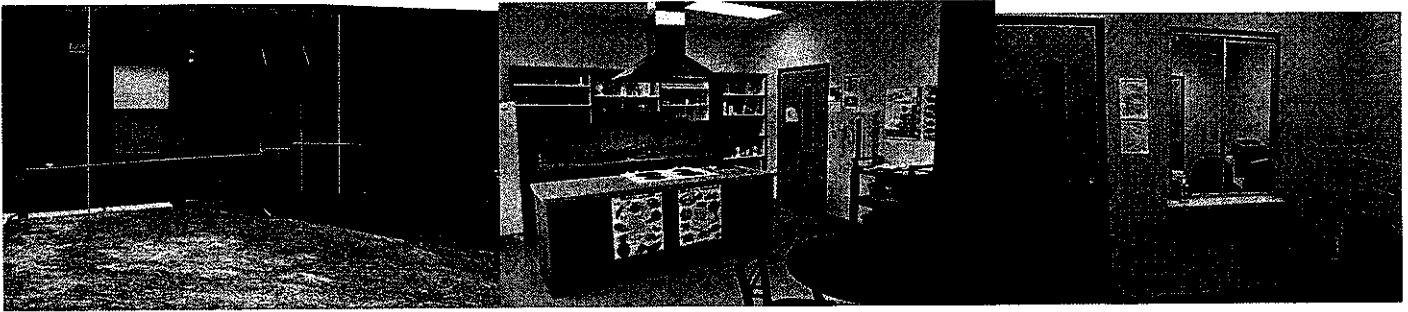
New since 2012 update

New centers!

-1400 square foot of newly constructed space at each middle school (previously in 700 sq foot renovated space).

-paid for by Grant submitted by Yancey County Schools and contribution of the Yancey County Schools

-Equipment donated by Mission Hospitals and Western Highlands out of Asheville from consolidated buildings and remainder from previous buildings

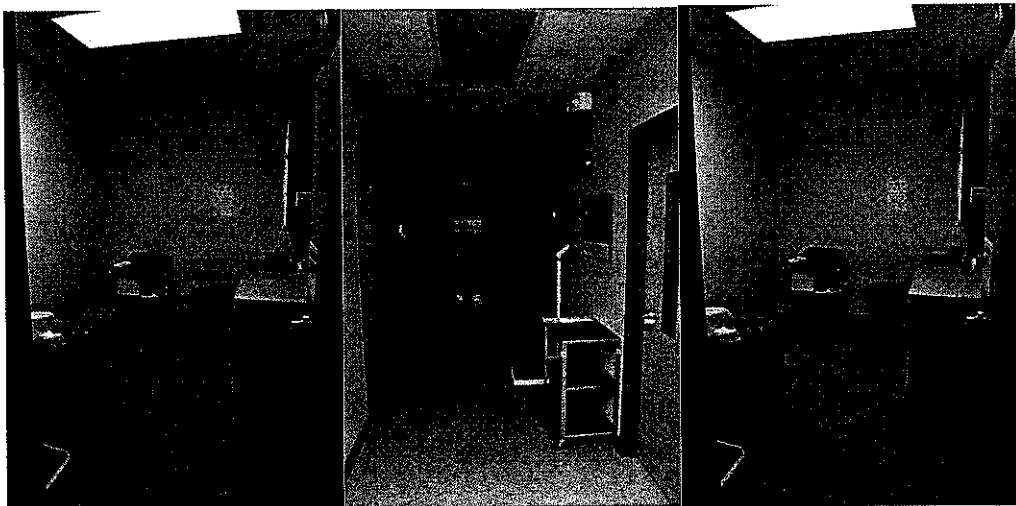


Services provided with parent consent:

- Medical treatment for injuries, illness, emergencies and first aid treatment
- Vision, Hearing and Dental Screenings
- Sports and Yearly Physicals
- Health Education and Immunizations
- Nutrition education and counseling, Mental health counseling
- Also provide School Nurse function to Middle Schools with a mutual employee with Yancey County Schools

Benefits:

- Easier access to healthcare
- Decrease in health related absences
- Decreases parents missed days from work for student injury or illness by seeing the kids onsite



Attachment H



STATE OF NORTH CAROLINA
DEPARTMENT OF TRANSPORTATION

PAT MCCRORY
GOVERNOR

ANTHONY J. TATA
SECRETARY

March 18, 2013

The Honorable Johnny Riddle, Chairman
Yancey County Board of Commissioners
110 Town Square
Burnsville, North Carolina 28714

Subject: Public Hearing
Secondary Roads Improvement Program, 2013-2014
Yancey County

Dear Chairman Riddle:

This letter is to confirm that our annual "Secondary Roads Improvement Program" public hearing before the Board of County Commissioners and interested citizens of Yancey County will be held on Monday, April 8, 2013, at 6:00 p.m. This meeting was scheduled during recent discussions with your office.

We look forward to seeing you in April.

Sincerely,

A handwritten signature in dark ink, appearing to read "J. J. Swain, Jr.", written in a cursive style.

J. J. Swain, Jr., P.E.
Division Engineer

JJS/pl

cc: Mr. Jason Robinson, Clerk to the Board
Mr. David L. Brown, Board of Transportation Member
Mr. E. A. Green, P.E., Division Maintenance Engineer
Mr. C. E. Bandy, P.E., District Engineer

Division Thirteen Office
Phone: 828/251-6171

Post Office Box 3279
Office of the Division Engineer
www.ncdot.gov/doh/operations/division13

Asheville, NC 28802
Fax: 828/251-6709

**North Carolina Department of Transportation
Secondary Roads Construction Program**

Yancey County

FY 2013-2014 Anticipated Allocation

Highway Fund	\$ 129,826
Trust Fund	\$ 172,239
Total	\$ 302,065

I. Paving Unpaved Roads

Programmed Paving Goal: 0.0 Miles

A. Rural Paving Priority (Subject to Available Funding)

<u>Priority Number</u>	<u>SR No.</u>	<u>Length (Miles)</u>	<u>Road Name and Description</u>	<u>Est. Cost</u>
----------------------------	---------------	---------------------------	----------------------------------	------------------

Total Miles 0.0

Subtotal \$ 0

*** Rural Paving Alternates**

<u>Priority Number</u>	<u>SR No.</u>	<u>Length (Miles)</u>	<u>Road Name and Description</u>	<u>Est. Cost</u>
----------------------------	---------------	---------------------------	----------------------------------	------------------

7	1426	0.41	McCurry Road	\$410,000
8	1136	0.39	Will Anglin Road	\$390,000
9	1462	0.16	Fair Haven Road	\$160,000
10	1208	0.32	McDowell Road	\$320,000
11	1445	0.80	Moonshine Mtn.	\$800,000
12	1306	0.25	Snow Ridge	\$250,000
13	1396	0.58	Sims Fork Ext.	\$580,000

B. Subdivision Paving Priority (None Available - Subdivision Program Completed)

N/A

Subtotal \$ 0

* In the event that any roads in priority have to be placed on the "Hold List" due to unavailable right of way or environmental review, or if additional funding becomes available, funds will be applied to the roads listed in priority order in the paving alternate list.

II. General Secondary Road Improvements

A. Paved Road Improvements

SR No.	Project Description	Current Year Allocation
1416	Clearmont School Road Safety Improvement	\$ 284,860

B. Unpaved Road Spot Improvements

N/A

Subtotal \$ 0

III. Trust Fund Safety Improvements (GS 136-182)

N/A

Subtotal \$ 0

IV. Funds reserved for surveying, right of way acquisition, road additions, contingencies, overdrafts, and paving entrances to certified fire departments, rescue squads, ect.

Subtotal \$17,196

GRAND TOTAL \$302,065

**LIST OF ROADS WITH UNAVAILABLE RIGHT OF WAY
2013-2014**

Yancey County

RURAL ROADS

Priority	SR Number	Name	Length	Homes	ADT	Year on Hold
1	1168	Hannah Branch	1.13	28	176	1997
2	1102	Winter Star	1.40	53	180	1997
3	1103	Deep Gap	1.00	51	168	1997
4	1182	Wid Smith Road	0.85	12	142	1997
5	1132	Angel Branch	0.57	9	150	1997
6	1333	Evergreen Road	0.85	8	106	1998
7	1156	Shuford Creek Road	0.16	12	156	1999
8	1310	Woody Road	0.70	11	66	2002
9	1382	Silver Gap	1.21	12	72	2003
10	1309	Baccus Siding	0.60	10	60	2003
11	1402	Jim's Creek	0.52	10	60	2004
12	1314	Roses Branch	3.37	18	117	2004
13	1130	Doan Town	0.58	11	68	2004
14	1358	Gilders Creek	0.41	5	35	2006
15	1412	Buckeye Branch Road	0.36	7	60	2007
16	1420	McIntosh Road	0.4	7	60	2007
17	1413	Bent Creek	0.5	8	48	2007
18	1384	Hog Branch/Morrow Branch	0.5	5	30	2008
19	1123	Holcombe Branch	0.5	7	48	2008
20	1311	Lower Doe Bag	0.55	7	44	2009
21	1359	Honeycutt Rd	0.30	6	42	2011
22	1366	Broadstone	0.40	7	49	2012
21	1119	Will Anglin Rd	0.41	5	35	2013
22	1319	Hall Rd	0.40	7	49	2013

SUBDIVISION RESIDENTIAL ROADS

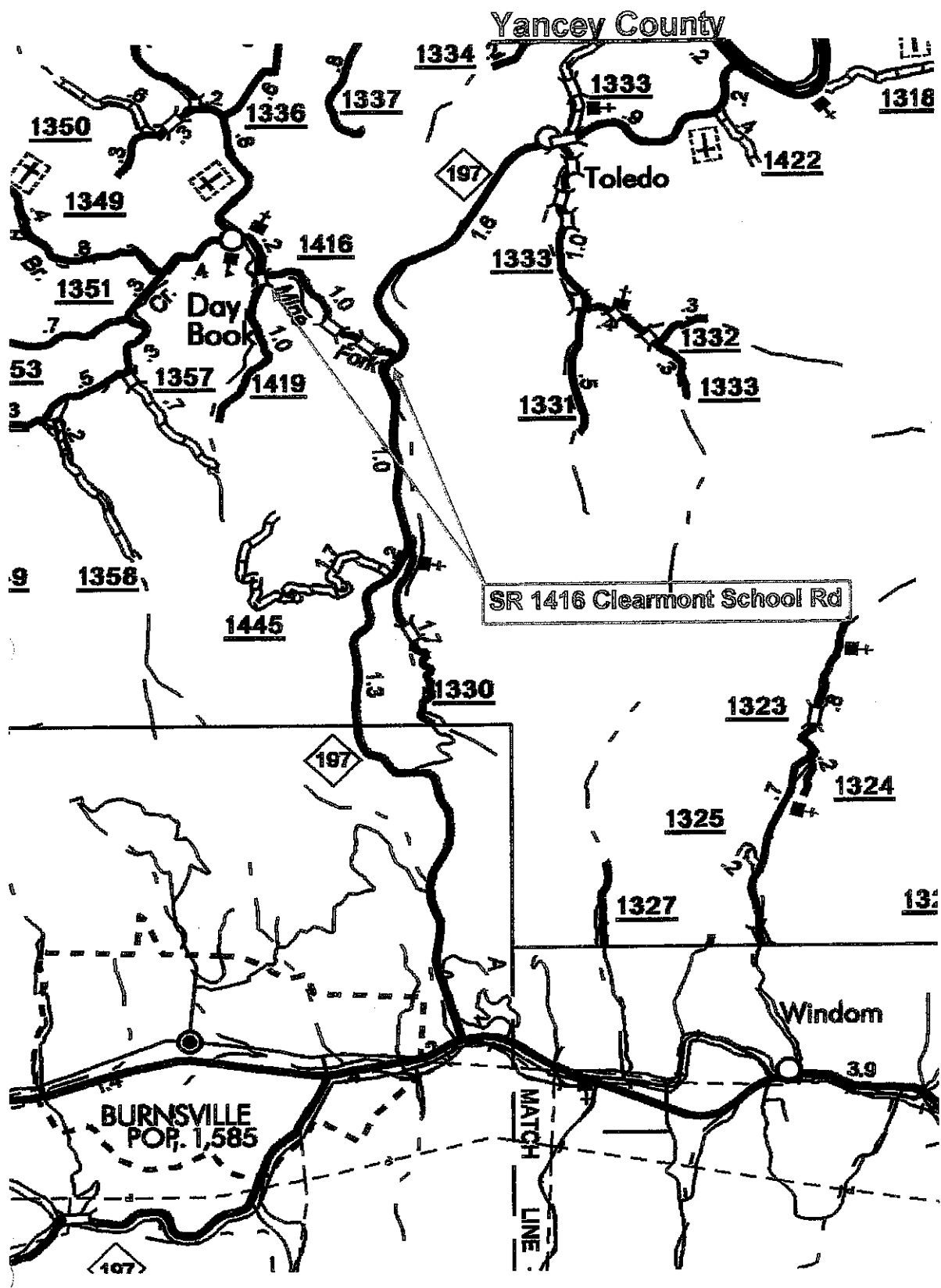
Priority	SR Number	Name	Length	Homes	ADT	Year on Hold
1	1400	Fox Creek Road	0.37	13	78	1997
2	1113	Concord Church	0.43	13	100	1997
3	1399	Laurel Branch	0.30	14	94	1997
4	1131	Chandler Branch	0.45	13	78	2001
5	1342	Bennett Branch	0.31	10	57	2002
6	1316	Old Chestnut Mtn.	0.39	10	60	2003
7	1409	Hensley Branch	0.5	10	62	2008

SUMMARY

Number of roads on list 31
Total length of roads 20.42
Total length of roads with 50 or more ADT 16.45

Yancey County
2013-2014

Paved Road Improvements



North Carolina Department of Transportation
Secondary Roads Construction Program

2013 Priority List
Yancey County

SR #	Local Road Name	From	To	Priority #	UnPvd Length	SubDiv/ Rural (R/S)	Dead End (Y/N)	Number Homes	Number Part Time Homes	Schools	Churches	Business	Industry	Bus Route (Y/N)	Thorough Road (Y/N/H)	Total Points	Bridge Numbers
1462	FAIR HAVEN RD	1328	EOM	9	0.16	R	Y	28	0	0	0	1	0	Y	N	366	
1208	MCDOWELL RD	1142	EOM	10	0.32	R	Y	18	0	0	0	1	0	N	N	236	
1445	MOONSHINE MTN.	1445	EOM	11	0.80	R	Y	17	0	0	0	0	0	N	N	207	
1306	SNOW RIDGE	1305	EOM	12	0.25	R	Y	7	0	0	0	1	0	N	N	104	
1396	SIMS FORK EXT.	1396	EOM	13	0.58	R	Y	6	0	0	1	0	0	N	N	92	
1364	SHERIFF ANGLIN	1336	EOM	14	0.40	R	Y	7	0	0	0	0	0	N	N	84	990166
1325	JOE YOUNG	1323	DE	15	0.29	R	Y	5	0	0	0	0	0	N	N	60	
1122	CHERRY OAK ROAD	1126	EOM	16	0.2	R	Y	4	0	0	0	0	0	N	N	48	
1124	INDIAN CREEK	1126	EOM	17	0.55	R	Y	3	0	0	0	0	0	Y	N	46	
1341	BRYANT BRANCH	1338	EOM	18	0.33	R	Y	3	0	0	0	0	0	N	N	36	
1350	PIERCY HOLLOW	1349	EOM	19	0.6	R	Y	3	0	0	0	0	0	N	N	36	
1302	BRINKMAN BRANCH	NC 80N	EOM	20	0.33	R	Y	2	0	0	0	0	0	N	N	24	
1398	GRAY WOLF BRANCH	1421	EOM	21	0.48	R	Y	1	0	0	0	0	0	N	N	12	

RESOLUTION

The Board of Commissioners for the County of Yancey
 North Carolina, met in regular session at the Yancey County Courthouse
 in Yancey County, the usual place of meeting, at 6 PM,
 on April 8, 2013.

Present: Vice-Chairman Jill Austin, Commissioners Jim Edwards, Randy Ollie, and
Jeff Whitson
 Absent: Chairman Johnny Riddle

.....
 Vice-Chairman Jill Austin introduced representatives of
 the Department of Transportation and a resolution recommending a program of total
 needs for Secondary Road Improvements in Yancey County.
 The attached program details the proposed expenditures of Secondary Road
 Construction and Trust Funds for the period July 2013 - June 2014.

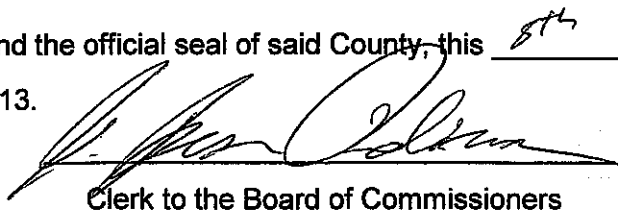
Commissioner Edwards moved that the
 foregoing resolution and attached program of total needs for Secondary Roads in
Yancey County be approved:

Ayes: Commissioners Edwards, Ollie, Whitson, and Vice-Chairman Austin

Noes:

.....
 I, J. Jason Robinson Clerk to the Board
 of Commissioners for Yancey County, North Carolina,
 DO HEREBY CERTIFY that the foregoing is a true copy of so much of the
 proceedings of the Board of Commissioners for said County at a meeting held
 on April 8, 2013, as relates in any way to Secondary Road
 Construction and Trust Funds for expenditures in said County, and that said
 proceedings are recorded in Minute Book _____ of the minutes of said Board,
 beginning at Page _____ and ending at Page _____.

Witness my hand and the official seal of said County, this 8th day
 of April, 2013.


 Clerk to the Board of Commissioners



**YANCEY COUNTY
FIRE MARSHAL'S OFFICE
OUTDOOR FIREWORKS APPLICATION**

Applicant: Yancey County Date: March 20, 2013

Mailing Address: 110 Town Square, Room 11, Burnsville, NC 28714

Phone: (828) 682-3971 Fax: (828) 682-4301

Pyrotechnic Co. Name: Pyrotechnico

Mailing Address: PO Box 149, New Castle, PA 16103

Phone: (724) 652-9555 Fax: (724) 652-1288

Date of Discharge: July 5, 2013 Start Time for Discharge: 9:30PM

Location of Discharge: Adjacent to 30 East US Highway 19-E Bypass, Burnsville, NC

Contact Person or Shooters Name at Discharge Site: To be Determined

CONDITIONS

- All provisions of NFPA 1123, Outdoor Display of Fireworks, shall be met.
- A bond or certificate of insurance in the amount of one million dollars with Yancey County named as co-insured shall accompany this application.
- Approval from the Yancey County Board of Commissioners must be obtained.
- A site plan including security and discharge area must accompany the application.
- A copy of the inventory that includes quantity, type, size, and ignition system utilized must be attached.
- A list of previous shows shot and/or a copy of the ATF license or NC DOI (State Fire Marshal) license.

Applicant Signature: *Nate R. Bennett* Date: March 20, 2013

Office Use

Application Complete ☐

Bond/Certification of Insurance ☐

Site approved including fallout zone ☐

Inspected By: _____ Date: _____



**YANCEY COUNTY
FIRE MARSHAL'S OFFICE
OUTDOOR FIREWORKS APPLICATION**

Applicant: Friends Across North Carolina Date: 3/19/13

Mailing Address: 1080 Brinkley Rd., Carthage, NC 28327

Phone: (828) 385-0211 Fax: _____

Pyrotechnic Co. Name: Pyro Shows

Mailing Address: Bakersville 28705

Phone: (828) 467-3232 Fax: _____

Date of Discharge: 6/20/2013 Start Time for Discharge: _____

Location of Discharge: Toe River Campground

Contact Person or Shooters Name at Discharge Site: Arron Young

CONDITIONS

- All provisions of NFPA 1123, Outdoor Display of Fireworks, shall be met.
- A bond or certificate of insurance in the amount of one million dollars with Yancey County named as co-insured shall accompany this application.
- Approval from the Yancey County Board of Commissioners must be obtained.
- A site plan including security and discharge area must accompany the application.
- A copy of the inventory that includes quantity, type, size, and ignition system utilized must be attached.
- A list of previous shows shot and/or a copy of the ATF license, or NC DOI (State Fire Marshal) license.

Applicant Signature: Lucy Y. Wilson Date: 3/19/13

Office Use

Application Complete ☐

Bond/Certification of Insurance ☐

Site approved including fallout zone ☐

Inspected By: _____ Date: _____



**YANCEY COUNTY
FIRE MARSHAL'S OFFICE
OUTDOOR FIREWORKS APPLICATION**

Applicant: PYRO Shows Aaron Young Date: 3-19-13

Mailing Address: Bakersville NC

Phone: (828) 467-3232 Fax: _____

Pyrotechnic Co. Name: PYRO Shows

Mailing Address: Bakersville N.C. 28705

Phone: (828) 467-3232 Fax: _____

Date of Discharge: 7-3-13 Start Time for Discharge: 9:30

Location of Discharge: The River Campground

Contact Person or Shooters Name at Discharge Site: Aaron Young

CONDITIONS

- All provisions of NFPA 1123, Outdoor Display of Fireworks, shall be met.
- A bond or certificate of insurance in the amount of one million dollars with Yancey County named as co-insured shall accompany this application.
- Approval from the Yancey County Board of Commissioners must be obtained.
- A site plan including security and discharge area must accompany the application.
- A copy of the inventory that includes quantity, type, size, and ignition system utilized must be attached.
- A list of previous shows shot and/or a copy of the ATF license, or NC DOI (State Fire Marshal) license.

Applicant Signature: Londell Hall Date: 3-19-13

Office Use

Application Complete ☐

Bond/Certification of Insurance ☐

Site approved including fallout zone ☐

Inspected By: _____ Date: _____